

# topical index/sujets choisis

65

## Accounting

### MANAGEMENT ACCOUNTING

**Behavioral Implications of Information Overload in Managerial Accounting Reports.**

Robert H. Ashton, July-August, pp. 37-40.

**Evaluation of Capital Expenditures.**

Marvin Weiss, January-February, pp. 19-23.

**Improving Cost Forecasting.**

Michael W. Naphtali, May-June, pp. 13-20.

**Job Cost Reporting for Construction Companies.**

Roy E. Delliinger, July-August, pp. 24-29.

**Lease Versus Purchase — A Practical Problem.**

Phillip L. Billiam, September-October, pp. 32-36.

**Linear Programming: A Comparison of the Objectives of Maximization and Minimization.**

C. Stevenson Rowley, March-April, pp. 30-34.

**Motivational Aspects of Participation in the Planning and Control System.**

Robert B. Bennett, September-October, pp. 37-40.

**On Comparisons of Pension Fund Portfolio Performance.**

Keith V. Smith and Nabil T. Khouri, July-August, pp. 30-36.

**On Joint-Cost Allocations.**

Arthur L. Thomas, September-October, pp. 14-21.

**Systems Approach to Model Design.**

Mitchell H. Raiborn and William T. Harris, Jr., May-June, pp. 33-42.

### FINANCIAL ACCOUNTING

**Accounting for Long-Term Leases.**

David N. Westbrook, May-June, pp. 54-58.

**Accounting for the Cost of Capital.**

Grant Russell, July-August, pp. 50-52.

**Consolidation Adjustments: Three Simple Rules.**

Part 2, A. L. Thomas, January-February, pp. 27-33.

**The Impact of New Dimensions in Financial Reporting on Management, the Management Accountant and the Auditor.**

James Don Edwards, March-April, pp. 6-18.

**Interim Financial Reporting.**

Grant Russell, January-February, pp. 53-55.

**One Small Step Towards Reality?**

John M. Boersema, September-October, pp. 4-6.

**Price-Level Adjusted Financial Statements.**

M. Nelson, September-October, pp. 53-54.

**Variability in the Effect of Price-Level Changes on Reported Income.**

Bradley J. Schwieger and Norman E. Dittrich, July-August, pp. 6-11.

### GENERAL

**An Approach to Human Resource Accounting.**

B. A. Robinson, May-June, pp. 26-32.

**CICA Research — Responding to a Challenge.**

R. D. Thomas, November-December, pp. 45-49.

**Communicating Environmental Information.**

Clark E. Chastain, September-October, pp. 26-31.

**Implications of Developments in Computers and Information Technology for the Accounting Profession.**

Kenneth W. Clowes, May-June, pp. 7-12.

**An Invitation and Challenge to SIA Members.**

Research Department of SIA, March-April, pp. 51-53.

**Management and Financial Accounting — A Case for Separate Systems.**

C. A. Burrows, January-February, pp. 6-12.

**Mayday, Mayday — Last Call for Action!**

George Moller, July-August, pp. 4-5.

## Economics

**Canadian Oil Policy in the Face of World Energy Crisis.**

S. O. Kjellberg, January-February, pp. 51-52.

**The Delicate Balance of Information Needs and Public Burden.**

Sylvia Ostry, July-August, pp. 12-15.

**Eggflation.**

Robert H. Parker, May-June, pp. 4-6.

**Energy Resources — A Perspective for Canada Towards the Year 2000.**

C. G. Edge, November-December, pp. 6-12.

**The Euro-Currencies Market.**

K. B. Foxcroft, May-June, pp. 21-25.

**The Industrial-Technological System and the Environment.**

J. P. Kimmings, January-February, pp. 13-18.

**Postscript on the Election.**

S. O. Kjellberg, September-October, pp. 50-51.

**Ramifications of World Oil Crisis.**

S. O. Kjellberg, July-August, pp. 48-49.

**Run-Away Prices: The Case of French Wine.**

S. O. Kjellberg, March-April, pp. 49-50.

### Sky-Rocketing Prices: The Case of Housing.

S. O. Kjellberg, May-June, pp. 52-53.

### Towards an Economic Downturn.

S. O. Kjellberg, November-December, pp. 43-44.

### Towards the Year 2000: Canada's Industrial Policy.

André Raynauld, November-December, pp. 21-27.

### Trading in Foreign Exchange.

K. B. Foxcroft, March-April, pp. 19-24.

### Transport Policy — Myth and Reality.

Keith Campbell, November-December, pp. 28-32.

## Management

### Delegating Work and Responsibility.

Stanley Wantola, January-February, pp. 48-50.

### Games That Businessmen Play.

Gordon G. Allan, March-April, pp. 35-39.

### Management in Action.

Harold Crookell. A series of five related case studies on the problems faced by manufacturing firms who try to penetrate foreign markets, plus a summary article:

Campbell Manufacturing Ltd.

Case a — January-February, pp. 38-42.

Case b — March-April, pp. 40-42.

Case c — May-June, pp. 43-46.

Case d — July-August, pp. 41-44.

Case e — September-October, pp. 41-43.

Canada's Export Performance — Problems and Prospects (summary article), November-December, pp. 35-38.

### Specifying Management's Information Needs.

Joseph W. Wilkinson, September-October, pp. 7-13.

### The Value and Intent of the Executive Training Programs.

Louis J. von Rago, January-February, pp. 34-37.

## Taxation

### Capital Gains Considerations.

E. C. Stewart, March-April, pp. 45-48.

### Income Tax and Joint Undertakings.

L. E. Skingle, September -October, pp. 46-49.

### The Maybe Budget.

E. C. Stewart, July-August, pp. 45-47.

### Non-Arm's Length Transactions.

E. C. Stewart, November-December, pp. 40-42.

### The Ontario Budget — Valuation Day Again!

E. C. Stewart, May-June, pp. 49-51.

### Partnership Ins and Outs.

E. C. Stewart, January-February, pp. 45-47.

## Comptabilité

### COMPTABILITÉ DE LA GESTION

#### Planification budgétaire dans l'incertitude.

Ahmed Belkaoui, mars-avril, pp. 25-29.

### COMPTABILITÉ FINANCIÈRE

#### Amortissements et états financiers.

Réjean Brault, septembre-octobre, pp. 22-25.

#### La comptabilisation du coût du capital.

Grant Russell, juillet-août, pp. 53-56.

#### L'indexation des états financiers.

M. Nelson, septembre-octobre, pp. 55-56.

#### Que doivent contenir les rapports annuels des sociétés?

Gilbert Riebold, janvier-février, pp. 24-26.

### COMPTABILITÉ GÉNÉRALE

#### Le Code des professions du Québec.

René Dussault, juillet-août, pp. 16-23.

#### La recherche de l'ICCA — relever un défi.

R. D. Thomas, novembre-décembre, pp. 50-55.

## Économique

### Perspective 2000 — communications.

Pierre Camu, novembre-décembre, pp. 33-34.

## Gestion

### L'administrateur de demain.

Robert Després, novembre-décembre, pp. 14-20.

